



**U.S. Department of Justice**

*United States Attorney  
Southern District of New York*

**MEMO ENDORSED**

*86 Chambers Street  
New York, New York 10007*

May 6, 2025

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**By ECF**

Hon. Andrew L. Carter, Jr.  
United States Courthouse  
40 Foley Square Street  
New York, NY 10007

Re: *Jordan-Rowell v. United States*, 23 CV 2155 (ALC)

Dear Judge Carter:

In this action, pro se plaintiff Janessa Jordan-Rowell seeks a refund of purportedly withheld taxes paid to the Internal Revenue Service ("IRS") for the tax years 2019 and 2021, in the amounts of \$15,468 and \$2,319,792 respectively, as well as additional damages of one billion dollars from the IRS for the disallowance of her administrative refund claims. Recently, Plaintiff has amended her complaint to include another four tax years – 2020, 2022, 2023, and 2024. The Government is preparing a motion for summary judgment based on information contained in Plaintiff's taxpayer file. We write respectfully to request that the due date for the Government's motion be extended from May 7 to May 21, 2025. The request is being made due to the press of other matters, and to provide additional time for the IRS to gather information pertaining to these additional years. This is the first request for an extension of the filing deadline. Plaintiff consents to the granting of this relief.

I thank the Court for its consideration of this matter.

Respectfully,

JAY CLAYTON  
United States Attorney for the  
Southern District of New York  
*Attorney for the United States*

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*Andrew L. Carter, Jr.*

HON. ANDREW L. CARTER, JR.  
UNITED STATES DISTRICT JUDGE  
May 7, 2025